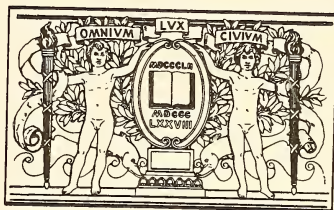


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CITY OF BOSTON
ASSESSING DEPARTMENT
STATISTICAL REVIEW
FISCAL YEARS 1984 — 1987

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CITY OF BOSTON
ASSESSING DEPARTMENT
STATISTICAL REVIEW
FISCAL YEARS 1984 — 1987



I. ASSESSING DEPARTMENT: ORGANIZATION AND FUNCTIONS

A. General Introduction

The major responsibility of the Assessing Department is the valuation and assessment of all real and personal property in the City of Boston for tax purposes. The department conducts reassessment programs of existing real and personal property and appraises new construction and personal property additions. The motor vehicle excise tax is also administered by the department. The Assessing Department maintains official maps, records of assessment and ownership, and related property description data. Certain annual reports are submitted to the State Department of Revenue.

It is the responsibility of the Assessing Department to ensure the assessment of a tax on all taxable property in the City of Boston as defined by law or may be defined by new legislation. The preparation of the tax bills and the collection of taxes are duties of the Collector-Treasurer of the City.

B. Property Tax Process

Fair Market Value

The Assessing Department is statutorily charged to assess all property at its full and fair cash value as of January 1 of each year (Massachusetts General Laws, Chapter 59, Section 38).

Full and fair cash value represents 100 percent of a property's fair market value; the price an owner willing, but not under compulsion to sell, ought to receive from one willing, but not under compulsion to buy.

Constitutional and statutory provisions prohibit the assessment of property above or below its full cash value, or assessment of different classes of property at different percentages of full cash value. "Full and Fair Cash Value" represents the applied constitutional and statutory standard protecting the property owner's right to pay only his or her fair share of the tax burden. The City of Boston has remained in compliance with the "Full and Fair Cash Value" standard since Fiscal Year 1983.

Revaluations

Chapter 40 of Sections 56 of the Massachusetts General Laws requires that all cities and towns complete a revaluation and undergo certification by the Department of Revenue every three years. Triennial revaluation requires parcel specific data collection, detailed economic research and analysis, and multiple indications of value employing three methods:

1. Cost approach — value is based on the estimated cost to replace or reproduce the buildings and improvements of a property, less any depreciation, plus the value of the land;

2. Income Approach — value is based on the income producing capabilities of the property; and
3. Market Approach — the value of the property is based on recent sales of comparable properties.

The assessment data must be stored in a readily updatable Computer Assisted Mass Appraisal (CAMA) system.

In Fiscal Year 1986, the City conducted a parcel specific revaluation. In the years between revaluations, the City, pursuant to state law, market indexes or trends values to keep property assessments accurate. For Fiscal Years 1983 — 87, the City of Boston has complied with the Full and Fair Cash Value standard as follows:

- *FY83 — Parcel specific revaluation
- *FY84 — Market indexed all assessments
- *FY85 — Market indexed all assessments
- *FY86 — Parcel specific revaluation
- *FY87 — Market indexed all assessments

C. Assessment of Motor Vehicle Excise

The motor vehicle excise is levied at a fixed rate of \$25 per thousand. Valuations at which vehicles are assessed are determined by the State Commissioner of Revenue and forwarded to all assessors of the various cities and towns of the Commonwealth.

II. DIRECTORY

ASSESSING DEPARTMENT CITY OF BOSTON

UNIT	LOCATION	TELEPHONE NUMBER
ADMINISTRATION AND FINANCE	Room 301 - City Hall	725-4429
ASSESSING INFORMATION CENTER	Room 301 - City Hall	725-4287
BOARD OF REVIEW	Room 301 - City Hall	725-4260
COMMUNITY RELATIONS	Room 301 - City Hall	725-4282
EXECUTIVE — COMMISSIONER	Room 301 - City Hall	725-4264
HUMAN RESOURCES	Room 301 - City Hall	725-4499
INFORMATION SYSTEMS	294 Washington Street	725-3409
LITIGATION	Room 301 - City Hall	725-4382
PERSONAL PROPERTY	294 Washington Street	725-3409
QUALITY CONTROL	294 Washington Street	725-3409
SPECIAL ABATEMENT	Room 301 - City Hall	725-4797
TAX DATA ADMINISTRATION — ENGINEERING	Room 333 - City Hall	725-3790
TAX POLICY	Room 301 - City Hall	725-4586
VALUATION	294 Washington Street	725-3409
VALUATION STANDARDS	294 Washington Street	725-3409

III. STATISTICAL TABLES

TAXABLE REAL ESTATE BY CLASS FY 1987

CLASS	NUMBER OF ITEMS	LAND VALUE	BUILDING VALUE	TOTAL VALUE
APARTMENT	2,345	\$ 391,887,100	\$ 1,230,840,100	\$ 1,622,727,200
AGRICULTURAL	3	19,500	144,500	164,000
COMMERCIAL	4,801	1,999,121,000	6,355,069,628	8,354,190,628
COMMERCIAL CONDO	802		274,056,900	274,056,900
COMMERCIAL LAND	3,254	407,358,600	3,400	407,362,000
CONDO MASTER	1,565	45,500	92,500	138,000
CONDO PARKING	748		17,487,900	17,487,900
INDUSTRIAL	794	226,474,500	833,361,839	1,059,836,339
RESID./COMMERCIAL	2,530	264,432,900	644,347,296	908,780,196
RESIDENTIAL CONDO	21,476	45,800	2,452,616,900	2,452,662,700
RESIDENTIAL LAND	10,398	102,785,300	4,869,500	107,654,800
1 — FAMILY	29,077	928,050,500	1,981,683,200	2,909,733,700
2 — FAMILY HOME	18,611	529,294,100	1,517,905,600	2,047,199,700
3 — FAMILY HOME	15,889	367,014,800	1,229,604,700	1,596,619,500
4 — 6 FAMILY HOME	3,461	189,594,800	533,340,600	722,935,400
TOTAL	115,754	\$5,406,124,400	\$17,075,424,563	\$22,481,548,963

TAXABLE REAL ESTATE BY CLASS
FY 1986

CLASS	NUMBER OF ITEMS	LAND VALUE	BUILDING VALUE	TOTAL VALUE
APARTMENT	2,494	\$ 335,020,000	\$ 1,071,221,001	\$ 1,406,241,001
AGRICULTURAL	3	19,500	144,500	164,000
COMMERCIAL	4,794	1,759,188,431	5,322,904,404	7,082,092,835
COMMERCIAL CONDO	750			
COMMERCIAL LAND	3,295	276,060,601	201,689,200	201,689,200
CONDO MASTER	1,209		10,900	276,071,501
CONDO PARKING	619			
INDUSTRIAL	808	221,012,296	11,429,700	11,429,700
RESID./COMMERCIAL	2,532	227,026,302	782,410,704	1,003,423,000
RESIDENTIAL CONDO	16,895	36,400	593,620,864	820,647,166
RESIDENTIAL LAND	10,491	86,617,200	1,731,197,400	1,731,233,800
1 — FAMILY	29,077	760,701,700	3,815,200	90,432,400
2 — FAMILY HOME	18,600	428,579,200	1,631,031,000	2,391,732,700
3 — FAMILY HOME	15,928	297,072,900	1,228,366,400	1,656,945,600
4 — 6 FAMILY HOME	3,576	156,053,400	992,554,100	1,289,627,000
			450,285,501	606,338,901
TOTAL	111,071	\$4,547,387,930	\$14,020,680,874	\$18,568,068,804

TAXABLE REAL ESTATE BY CLASS
FY 1985

CLASS	NUMBER OF ITEMS	LAND VALUE	BUILDING VALUE	TOTAL VALUE
APARTMENT	2,540	\$ 157,235,137	\$ 839,780,263	\$ 997,015,400
AGRICULTURAL	3	89,900		89,900
COMMERCIAL	4,856	964,763,947	4,133,737,756	5,098,501,703
COMMERCIAL CONDO	669		158,517,116	158,517,116
COMMERCIAL LAND	3,334	178,833,900		178,833,900
CONDO MASTER	968			
CONDO PARKING	516	887,300	6,968,000	7,855,300
INDUSTRIAL	874	110,404,382	785,309,730	895,714,112
RESID./COMMERCIAL	2,557	118,319,460	436,576,967	554,896,427
RESIDENTIAL CONDO	14,252		1,204,238,318	1,204,238,318
RESIDENTIAL LAND	10,444	62,530,466		62,530,466
1 - FAMILY	29,154	398,926,220	1,443,501,660	1,842,427,880
2 - FAMILY HOME	18,786	252,307,200	1,006,341,404	1,258,648,604
3 - FAMILY HOME	15,717	167,774,520	727,667,780	895,442,300
4 - 6 FAMILY HOME	3,569	84,837,076	352,176,124	437,013,200
TOTAL	108,239	\$2,496,909,508	\$11,094,815,118	\$13,591,724,626

TAXABLE REAL ESTATE BY CLASS FY 1984

CLASS	NUMBER OF ITEMS	LAND VALUE	BUILDING VALUE	TOTAL VALUE
APARTMENT	2,548	\$ 133,633,920	\$ 753,930,428	\$ 887,564,348
AGRICULTURAL	3	89,921		89,921
COMMERCIAL	4,872	759,967,351	3,311,384,496	4,071,351,847
COMMERCIAL CONDO	667		127,012,429	127,012,429
COMMERCIAL LAND	3,426	213,432,105		213,432,105
CONDO MASTER	835			
CONDO PARKING	441	795,500	3,341,455	4,136,955
INDUSTRIAL	877	87,448,805	688,851,669	776,300,474
RESID./COMMERCIAL	2,582	104,642,601	399,631,040	504,273,641
RESIDENTIAL CONDO	12,366		952,412,881	952,412,881
RESIDENTIAL LAND	10,309	57,919,831	187,782	58,107,613
1 — FAMILY	29,231	363,457,605	1,319,501,644	1,682,959,249
2 — FAMILY HOME	18,806	214,935,517	857,481,385	1,072,416,902
3 — FAMILY HOME	15,739	146,068,543	633,462,344	779,530,887
4 — 6 FAMILY HOME	3,527	73,064,956	306,223,239	379,288,195
TOTAL	106,229	\$2,155,456,655	\$9,353,420,792	\$11,508,877,447

TAXABLE REAL ESTATE BY WARD

FY 1987

WARD	AREA	LAND	BUILDING	TOTAL	ITEMS
1	36,415,980	\$ 183,296,100	\$ 461,895,900	\$ 645,192,000	6,453
2	13,425,566	137,247,300	320,940,300	458,187,600	3,123
3	14,549,254	1,587,158,400	4,869,256,844	6,456,415,244	6,869
4	6,158,038	319,721,400	1,639,014,420	1,958,735,820	3,636
5	11,245,097	706,746,800	2,477,413,400	3,184,160,200	10,083
6	26,612,303	220,430,500	868,063,839	1,088,494,339	4,506
7	16,609,707	106,234,000	271,812,600	378,046,600	3,791
8	13,285,455	53,298,700	184,852,700	238,151,400	2,044
9	3,438,244	34,695,400	135,778,800	170,474,200	1,404
10	7,968,673	43,739,100	162,231,900	205,971,000	2,273
11	16,049,576	65,635,300	212,035,200	277,670,500	3,131
12	12,800,379	41,257,100	166,319,200	207,576,300	2,267
13	16,356,419	73,817,900	239,523,100	313,341,000	2,997
14	22,464,382	62,249,500	221,423,200	283,672,700	4,498
15	14,100,097	62,110,500	159,755,300	221,865,800	3,042
16	33,807,603	159,799,500	394,110,300	553,909,800	5,368
17	27,036,652	99,784,200	295,296,000	395,080,200	4,879
18	106,337,924	331,722,000	834,576,600	1,166,298,600	13,479
19	33,068,502	159,770,700	486,854,400	646,625,100	5,556
20	90,557,236	460,783,800	963,671,100	1,424,454,900	13,215
21	18,852,540	221,540,000	960,531,560	1,182,071,560	6,745
22	40,254,801	275,086,200	750,067,900	1,025,154,100	6,395
TOTAL	581,394,428	\$5,406,124,400	\$17,075,424,563	\$22,481,548,963	115,754

TAXABLE REAL ESTATE BY WARD

FY 1986

WARD	AREA	LAND	BUILDING	TOTAL	ITEMS
1	36,885,126	\$ 157,268,101	\$ 383,146,901	\$ 540,415,002	6,378
2	12,700,604	113,166,300	245,554,901	358,721,201	2,918
3	14,175,911	1,337,452,616	4,027,990,051	5,365,442,667	6,609
4	6,252,361	260,090,203	1,368,437,611	1,628,527,814	3,012
5	10,897,904	612,304,302	2,036,877,112	2,649,181,414	9,180
6	27,140,487	188,105,395	758,782,803	946,888,198	4,453
7	16,627,433	89,386,000	220,748,600	310,134,600	3,736
8	13,274,068	45,933,300	153,476,400	199,409,700	1,976
9	3,765,328	28,887,500	106,110,900	134,998,400	1,315
10	8,521,476	35,776,200	128,788,100	164,564,300	2,189
11	16,306,953	53,605,200	171,490,500	225,095,700	3,116
12	12,422,235	33,791,500	131,028,013	164,819,513	2,262
13	16,989,119	61,238,700	202,144,702	263,383,402	2,995
14	22,691,298	51,301,900	178,315,100	229,617,000	4,538
15	14,332,642	50,961,900	128,160,500	179,122,400	3,048
16	33,727,417	134,506,900	322,823,501	457,330,401	5,348
17	26,924,314	81,416,900	239,905,100	321,322,000	4,844
18	107,625,252	276,243,900	689,699,262	965,943,162	13,420
19	32,876,219	130,416,113	385,203,802	515,619,915	5,379
20	91,686,325	378,248,400	772,907,106	1,151,155,506	12,784
21	19,409,434	192,445,400	748,355,814	940,801,214	5,399
22	40,496,723	234,841,200	620,734,095	855,575,295	6,172
TOTAL	585,728,629	\$4,547,387,930	\$14,020,680,874	\$18,568,068,804	111,071

TAXABLE REAL ESTATE BY WARD

FY 1985

WARD	AREA	LAND	BUILDING	TOTAL	ITEMS
1	37,185,057	\$ 98,850,124	\$ 318,504,892	\$ 417,355,016	6,362
2	13,051,617	58,686,810	193,871,231	252,558,041	2,775
3	14,139,493	733,124,938	2,897,368,518	3,630,493,456	5,944
4	5,745,099	146,818,353	1,083,607,875	1,230,426,228	2,660
5	11,103,161	342,425,758	1,675,458,325	2,017,884,083	8,455
6	26,878,740	101,652,839	697,532,056	799,184,895	4,440
7	16,651,529	46,835,482	181,167,114	228,002,596	3,726
8	13,263,964	29,054,430	107,293,470	136,347,900	1,938
9	3,756,225	10,015,657	79,246,932	89,262,589	1,229
10	8,440,324	18,154,723	91,310,169	109,464,892	2,076
11	16,140,973	27,048,348	132,495,748	159,544,096	3,104
12	12,288,193	17,437,454	97,738,694	115,176,148	2,255
13	16,592,328	33,916,993	153,873,701	187,790,694	2,922
14	22,643,560	26,535,844	138,170,952	164,706,796	4,532
15	14,361,082	29,199,532	90,926,161	120,125,693	3,047
16	34,473,761	81,852,439	277,868,304	359,720,743	5,332
17	26,916,526	49,259,168	189,400,224	238,659,392	4,859
18	106,644,376	183,875,180	588,567,105	772,442,285	13,389
19	33,883,426	73,410,015	312,045,299	385,455,314	5,298
20	92,069,917	197,745,616	721,397,140	919,142,756	12,766
21	18,873,000	70,799,367	555,495,205	626,294,572	4,955
22	40,479,454	120,210,438	511,476,003	631,686,441	6,175
TOTAL	585,581,805	\$2,496,909,508	\$11,094,815,118	\$13,591,724,626	108,239

TAXABLE REAL ESTATE BY WARD

FY 1984

WARD	AREA	LAND	BUILDING	TOTAL	ITEMS
1	37,193,059	\$ 85,993,057	\$ 285,013,631	\$ 371,006,688	6,343
2	12,719,153	48,925,966	169,322,505	218,248,471	2,709
3	15,670,043	615,374,259	2,319,351,349	2,934,725,608	5,308
4	6,060,425	129,098,528	1,036,112,464	1,165,210,992	2,505
5	11,195,231	308,524,193	1,419,441,870	1,727,966,063	8,045
6	27,122,027	82,943,376	375,122,966	458,066,342	4,424
7	17,652,929	38,337,200	160,841,518	199,178,718	3,724
8	13,426,838	26,029,939	111,131,885	137,161,824	1,893
9	3,786,267	8,857,985	68,858,202	77,716,187	1,220
10	8,112,322	14,971,887	75,832,757	90,804,644	2,003
11	16,096,914	23,306,214	114,646,968	137,953,182	3,092
12	12,355,615	16,501,056	86,230,814	102,731,870	2,242
13	16,488,564	29,146,064	131,659,980	160,806,044	2,904
14	22,596,310	23,139,886	118,490,254	141,630,140	4,529
15	14,303,976	25,644,498	78,879,414	104,523,912	3,039
16	34,796,605	72,707,336	242,701,320	315,408,656	5,335
17	26,890,863	42,958,755	165,522,386	208,481,141	4,856
18	107,561,144	155,128,368	524,041,048	679,169,416	13,414
19	33,877,142	64,519,643	266,241,191	330,760,834	5,242
20	92,329,742	175,900,085	652,622,087	828,522,172	12,683
21	19,149,055	62,807,455	504,386,905	567,194,360	4,574
22	40,692,821	104,640,905	446,969,278	551,610,183	6,145
TOTAL	590,077,045	\$2,155,456,655	\$9,353,420,792	\$11,508,877,447	106,229

**TAXABLE PERSONAL PROPERTY BY WARD
FY 1987**

WARD	VALUE	ITEMS
1	\$ 296,481,500	424
2	1,268,000	116
3	507,873,418	4,031
4	794,732,500	443
5	22,579,965	1,294
6	6,115,550	634
7	1,261,900	162
8	2,388,000	195
9	453,700	103
10	443,600	93
11	392,700	72
12	322,400	57
13	5,446,800	74
14	850,800	118
15	506,000	106
16	1,495,400	241
17	541,500	118
18	3,096,600	323
19	1,190,800	180
20	3,490,500	348
21	4,525,809	377
22	78,433,670	316
Total	\$1,733,891,112	9,825

Note: Total value will not match the amount included on the tax rate computation due to the discovery of exempt personal property parcels on the tax roll which were subsequently removed.

**TAXABLE PERSONAL PROPERTY BY WARD
FY 1986**

WARD	VALUE	ITEMS
1	\$ 271,496,315	441
2	1,291,000	120
3	480,317,718	4,202
4	791,003,900	446
5	14,521,064	1,387
6	4,243,700	423
7	1,235,000	170
8	2,037,700	195
9	423,000	103
10	450,900	100
11	395,200	74
12	342,200	57
13	5,003,600	71
14	831,200	120
15	616,600	114
16	1,772,200	242
17	602,500	125
18	3,094,400	332
19	1,363,000	179
20	3,610,600	356
21	3,613,809	391
22	93,087,070	324
Total	\$1,681,352,676	9,972

**TAXABLE PERSONAL PROPERTY BY WARD
FY 1985**

WARD	VALUE	ITEMS
1	\$ 240,190,748	455
2	1,126,000	122
3	441,311,936	3,762
4	788,818,600	412
5	14,246,365	1,241
6	4,336,300	417
7	1,874,400	170
8	2,193,300	194
9	676,100	110
10	465,100	102
11	416,100	76
12	328,400	61
13	3,493,100	77
14	815,100	118
15	570,500	119
16	1,815,100	247
17	594,500	126
18	2,763,000	335
19	1,476,100	185
20	1,940,300	362
21	3,611,100	428
22	64,928,570	329
Total	\$1,577,990,719	9,448

**TAXABLE PERSONAL PROPERTY BY WARD
FY 1984**

WARD	VALUE	ITEMS
1	\$ 240,190,748	455
2	1,126,000	122
3	440,953,436	3,758
4	1,066,767,120	413
5	14,206,065	1,240
6	4,339,800	418
7	1,874,400	170
8	2,193,300	194
9	676,100	110
10	465,100	102
11	416,100	76
12	328,400	61
13	3,493,100	77
14	815,100	118
15	570,500	119
16	1,815,100	247
17	594,500	126
18	2,763,000	335
19	1,476,100	185
20	1,940,300	362
21	3,578,600	427
22	35,928,570	329
Total	\$1,826,511,439	9,444

Note: Total value will not match the amount included on the tax rate computation due to the discovery of exempt personal property parcels on the tax roll which were subsequently removed.

NEW GROWTH, FY 1985 - 1987

GROWTH IN TAXABLE VALUE BY FISCAL YEAR

	CLASS	FY85	FY86	FY87
NEW CONSTRUCTION	R	\$ 38,016,082	\$ 40,301,528	\$ 44,202,637
	C,I	434,519,980	539,898,479	218,968,750
EXEMPT TO TAXABLE	R	1,766,945	16,677,085	20,154,220
	C,I	33,925,555	21,957,015	109,370,590
CONDO CONVERSIONS, PARCEL SUBDIVISIONS	R	105,792,638	130,801,957	204,422,055
	C,I	20,329,217	10,746,515	94,555,775
NEW PERSONAL PROPERTY ACCOUNTS	P	99,210,800	41,008,259	113,772,018
TOTAL		\$733,561,217	\$801,390,838	\$805,446,045

NEW GROWTH, FY 1985 - 1987

GROWTH IN NET LEVY BY FISCAL YEAR

	CLASS	FY85	FY86	FY87
NEW CONSTRUCTION	R	\$ 650,075	\$ 661,751	\$ 594,967
	C,I	14,139,280	16,931,216	5,660,342
EXEMPT TO TAXABLE	R	30,215	273,838	271,276
	C,I	1,103,938	688,572	2,827,230
CONDO CONVERSIONS, PARCEL SUBDIVISIONS	R	1,809,154	2,147,768	2,751,521
	C,I	661,513	337,011	2,444,267
NEW PERSONAL PROPERTY ACCOUNTS	P	3,228,319	1,286,019	2,941,007
TOTAL		\$21,622,494	\$22,326,175	\$17,490,610

R = RESIDENTIAL
 C = COMMERCIAL
 I = INDUSTRIAL
 P = PERSONAL

NOTE: IN FY 1984 BOSTON HAD NO NEW GROWTH BECAUSE OF LEVY REDUCTIONS MANDATED BY PROPOSITION 2-1/2.

**NUMBER OF PROPERTY PARCELS ASSESSED
FY 1987**

WARD	REAL ESTATE	PERSONAL ESTATE	BETTERMENTS	TOTAL
1	6,453	424	1	6,878
2	3,123	116	0	3,239
3	6,869	4,031	0	10,900
4	3,636	443	0	4,079
5	10,083	1,294	12	11,389
6	4,506	634	1	5,141
7	3,791	162	5	3,958
8	2,044	195	1	2,240
9	1,404	103	0	1,507
10	2,273	93	0	2,366
11	3,131	72	0	3,203
12	2,267	57	0	2,324
13	2,997	74	0	3,071
14	4,498	118	0	4,616
15	3,042	106	0	3,148
16	5,368	241	5	5,614
17	4,879	118	14	5,011
18	13,479	323	88	13,890
19	5,556	180	0	5,736
20	13,215	348	24	13,587
21	6,745	377	3	7,125
22	6,395	316	65	6,776
TOTAL	115,754	9,825	219	125,798

**NUMBER OF PROPERTY PARCELS ASSESSED
FY 1986**

WARD	REAL ESTATE	PERSONAL ESTATE	BETTERMENTS	TOTAL
1	6,378	441	1	6,820
2	2,918	120	0	3,038
3	6,609	4,202	0	10,811
4	3,012	446	0	3,458
5	9,180	1,387	12	10,579
6	4,453	423	1	4,877
7	3,736	170	5	3,911
8	1,976	195	1	2,172
9	1,315	103	0	1,418
10	2,189	100	0	2,289
11	3,116	74	0	3,190
12	2,262	57	0	2,319
13	2,995	71	0	3,066
14	4,538	120	0	4,658
15	3,048	114	2	3,164
16	5,348	242	9	5,599
17	4,844	125	14	4,983
18	13,420	332	95	13,847
19	5,379	179	0	5,558
20	12,784	356	35	13,175
21	5,399	391	9	5,799
22	6,172	324	65	6,561
TOTAL	111,071	9,972	249	121,292

**NUMBER OF PROPERTY PARCELS ASSESSED
FY 1985**

WARD	REAL ESTATE	PERSONAL ESTATE	BETTERMENTS	TOTAL
1	6,362	455	1	6,818
2	2,775	122	0	2,897
3	5,944	3,762	0	9,706
4	2,660	412	0	3,072
5	8,455	1,241	13	9,709
6	4,440	417	1	4,858
7	3,726	170	7	3,903
8	1,938	194	1	2,133
9	1,229	110	0	1,339
10	2,076	102	0	2,178
11	3,104	76	0	3,180
12	2,255	61	0	2,316
13	2,922	77	0	2,999
14	4,532	118	0	4,650
15	3,047	119	2	3,168
16	5,332	247	10	5,589
17	4,859	126	14	4,999
18	13,389	335	103	13,827
19	5,298	185	0	5,483
20	12,766	362	51	13,179
21	4,955	428	9	5,392
22	6,175	329	57	6,561
TOTAL	108,239	9,448	269	117,956

**NUMBER OF PROPERTY PARCELS ASSESSED
FY 1984**

WARD	REAL ESTATE	PERSONAL ESTATE	BETTERMENTS	TOTAL
1	6,343	455	1	6,799
2	2,709	122	0	2,831
3	5,308	3,758	9	9,075
4	2,505	413	0	2,918
5	8,045	1,240	13	9,298
6	4,424	418	1	4,843
7	3,724	170	7	3,901
8	1,893	194	1	2,088
9	1,220	110	0	1,330
10	2,003	102	0	2,105
11	3,092	76	0	3,168
12	2,242	61	0	2,303
13	2,904	77	0	2,981
14	4,529	118	0	4,647
15	3,039	119	2	3,160
16	5,335	247	10	5,592
17	4,856	126	7	4,989
18	13,414	335	52	13,801
19	5,242	185	0	5,427
20	12,683	362	57	13,102
21	4,574	427	9	5,010
22	6,145	329	61	6,535
TOTAL	106,229	9,444	230	115,903

EQUALIZED VALUATIONS
FY 1972 - 1986

FISCAL YEAR	VALUE	PERCENT CHANGE
1972	\$2,100,000,000	—
1974	\$2,600,000,000	23.81
1976	\$3,600,000,000	38.46
1978	\$3,831,000,000	6.42
1980	\$5,239,000,000	36.75
1982	\$7,810,000,000	49.07
1984	\$13,951,958,000	78.64
1986	\$22,763,118,000	63.15

TAX RATES PER THOUSAND
FY 1984 - 1987

	FY 1984	FY 1985	FY 1986	FY 1987
GENERAL	R - \$10.19	R - 9.21	R - \$7.07	R - \$6.15
TAX RATE	C.I.P. - \$19.39	C.I.P. - \$17.59	C.I.P. - \$13.57	C.I.P. - \$12.06
SCHOOL	R - \$6.91	R - \$7.21	R - \$6.39	R - \$5.87
TAX RATE	C.I.P. - \$13.15	C.I.P. - \$13.77	C.I.P. - \$12.28	C.I.P. - \$11.49
TOTAL	R - \$17.10	R - \$16.42	R - \$13.46	R - \$12.02
TAX RATE	C.I.P. - \$32.54	C.I.P. - \$31.36	C.I.P. - \$25.85	C.I.P. - \$23.55

NOTE: R = RESIDENTIAL
C = COMMERCIAL
I = INDUSTRIAL
P = PERSONAL

TAX RATE COMPUTATION **FY 1987**

STATE CLASS	FULL VALUE % SHARE OF LEVY	CLASSIFIED % SHARE OF LEVY	TOTAL TAX LEVY BY CLASS	TOTAL VALUATION BY CLASS	TAX RATE
I					
RESIDENTIAL	48.60%	32.55%	\$137,334,612	\$11,425,508,500	\$12.02
II					
OPEN SPACE	—	—	—	—	—
III					
COMMERCIAL	39.52%	51.85%	218,780,846	9,290,057,147	\$23.55
IV					
INDUSTRIAL	4.51%	5.92%	24,959,146	1,059,836,339	\$23.55
V					
PERS. PROP.	7.38%	9.68%	40,841,628	1,734,251,712	\$23.55
TOTAL	100.00%	100.00%	\$421,916,232	\$23,509,653,698	\$17.95

Residential valuation for tax purposes is full value (\$12,131,655,477) less value of residential exemption (\$706,146,977).

TAX RATE COMPUTATION **FY 1986**

STATE CLASS	FULL VALUE % SHARE OF LEVY	CLASSIFIED % SHARE OF LEVY	TOTAL TAX LEVY BY CLASS	TOTAL VALUATION BY CLASS	TAX RATE
I RESIDENTIAL	46.75%	31.37%	\$123,789,327	\$9,196,186,033	\$13.46
II OPEN SPACE	—	—	—	—	—
III COMMERCIAL	39.61%	51.04%	201,404,575	7,791,521,056	\$25.85
IV INDUSTRIAL	5.10%	6.57%	25,937,383	1,003,423,000	\$25.85
V PERS. PROP.	8.55%	11.01%	43,461,650	1,681,352,676	\$25.85
TOTAL	100.00%	100.00%	\$394,592,935	\$19,672,482,765	\$20.06

Residential valuation for tax purposes is full value (\$9,773,124,748) less value of residential exemption (\$576,938,715).

TAX RATE COMPUTATION **FY 1985**

STATE CLASS	FULL VALUE % SHARE OF LEVY	CLASSIFIED % SHARE OF LEVY	TOTAL TAX LEVY BY CLASS	TOTAL VALUATION BY CLASS	TAX RATE
I RESIDENTIAL	45.61%	30.51%	\$110,829,161	\$6,748,238,232	\$16.42
II OPEN SPACE	—	—	—	—	—
III COMMERCIAL	37.68%	48.13%	174,821,429	5,574,932,927	\$31.36
IV INDUSTRIAL	6.05%	7.73%	28,088,234	895,714,112	\$31.36
V PERS. PROP.	10.66%	13.62%	49,483,392	1,577,990,719	\$31.36
TOTAL	100.00%	100.00%	\$363,222,216	\$14,796,875,990	\$24.55

Residential valuation for tax purposes is full value (\$7,121,077,587) less value of residential exemption (\$372,839,355).

TAX RATE COMPUTATION
FY 1984

STATE CLASS	FULL VALUE % SHARE OF LEVY	CLASSIFIED % SHARE OF LEVY	TOTAL TAX LEVY BY CLASS	TOTAL VALUATION BY CLASS	TAX RATE
I					
RESIDENTIAL	45.01 %	30.08 %	\$100,248,717	\$5,862,458,925	\$17.10
II					
OPEN SPACE	—	—	—	—	—
III					
COMMERCIAL	35.04 %	44.55 %	148,482,278	4,563,421,608	\$32.54
IV					
INDUSTRIAL	5.96 %	7.58 %	25,258,724	776,300,474	\$32.54
V					
PERS. PROP.	13.99 %	17.79 %	59,278,400	1,821,847,318	\$32.54
TOTAL	100.00 %	100.00 %	\$333,268,119	\$13,024,028,325	\$25.59

Residential valuation for tax purposes is full value (\$6,169,155,365) less value of residential exemption (\$306,696,440).

PROPERTY TAX LEVY
FY 1984 - 1987

	LEVY	LEVY* PERCENT	TAX RATE	RESIDENTIAL EXEMPTION
FY 87				
RESIDENTIAL	\$137,334,612	32.6	\$12.02	\$139.47
C,P,I	284,581,620	67.4	23.55	
TOTAL	421,916,232			
FY 86				
RESIDENTIAL	123,789,327	31.4	13.46	131.27
C,P,I	270,803,608	68.6	25.85	
TOTAL	394,592,935			
FY 85				
RESIDENTIAL	110,829,161	30.5	16.42	119.65
C,P,I	252,393,055	69.5	31.36	
TOTAL	363,222,216			
FY 84				
RESIDENTIAL	100,248,717	30.1	17.10	109.90
C,P,I	233,019,402	69.9	32.54	
TOTAL	333,268,119			

C,P,I = Commercial, Personal and Industrial Classes

* In each year the minimum residential factor of 65 percent was adopted to provide the maximum benefit to residential property allowed by law.

APPROPRIATIONS AND REVENUE **FY 1984 - 1987**

	FY 1984	FY 1985	FY 1986	FY 1987
Amount to be Raised				
Appropriations	\$645,355,872	\$680,032,082	\$ 742,858,752	\$ 831,533,117
Other Local Expenditures				
Tax Title	2,200,000	900,000	900,000	900,000
Debt and Interest	76,400,000	77,128,885	86,000,000	89,699,808
Final Court Judgments	0	0	3,000,000	0
Overlay Deficits	5,600,000	13,952,191	9,964,901	15,112,719
Total Offsets	10,587,737	17,836,885	19,294,865	34,694,157
Revenue Deficits	20,819,301	23,866,868	0	0
Pensions and Annuities	102,535,388	113,837,357	125,843,300	129,127,549
Appropriation Deficits	15,871,925	15,616,377	12,420,909	0
Audit	0	400,000	400,000	500,000
State and County Charges	47,856,912	50,068,942	45,999,490	47,125,208
Overlay Reserve				
for Abatements	20,829,257	18,176,551	30,558,913	24,916,424
Total Amount to be Raised	\$948,056,392	\$1,011,816,138	\$1,077,241,130	\$1,173,608,982
Estimated Receipts and Revenue				
Estimated Receipts				
State	\$317,361,129	\$ 354,407,346	\$ 377,440,939	\$ 438,980,728
Estimated Receipts —				
Local	225,409,692	267,402,052	280,247,232	298,198,022
Free Cash and Other				
Revenue Sources	72,017,452	26,784,524	24,960,024	14,513,000
Total Estimated Receipts and Revenue	\$614,788,273	\$ 648,593,922	\$ 682,648,195	\$ 751,691,750
Real and Personal Tax Levy	\$333,268,119	\$ 363,222,216	\$ 394,592,935	\$ 421,916,232

GROSS TAX LEVY **FY 1984 - 1987** **(Millions of Dollars)**

	FY 1984	FY 1985	FY 1986	FY 1987
Prior Year Levy	\$374.6	\$333.3	\$363.2	\$394.6
2½ % Levy Growth	—	8.3	9.1	9.8
New Growth*	—	21.6	22.3	17.5
Total	\$333.3	\$363.2	\$394.6	\$421.9

NOTE: IN FY 1984 BOSTON HAD NO NEW GROWTH BECAUSE OF LEVY REDUCTIONS MANDATED BY PROPOSITION 2½.

**PERSONAL EXEMPTIONS BY CLAUSE
FY 1987**

CLAUSE	NUMBER OF EXEMPTIONS	TAX DOLLARS ABATED	AVERAGE ABATEMENT
17D SURVIVING SPOUSES MINORS, AND OVER 70	1,896	\$ 558,425.78	\$ 294.53
18 HARDSHIP CASES	200	114,348.76	571.74
22 VETERANS (A-E)	3,445	1,045,780.18	303.56
22A	33	15,724.23	476.49
22B	9	6,244.30	693.81
22C	2	1,898.47	949.24
22E	156	85,515.17	548.17
PARAPLEGICS SURVIVING SPOUSE OF PARAPLEGIC	9	17,451.12	1,939.01
37A BLIND PERSON	316	208,041.22	658.36
41A DEFERRED TAXES	4	5,092.77	1,273.19
41B CERTAIN ELDERLY PERSONS 70 OR OLDER	3,377	2,174,281.72	643.85
42/43 SPOUSES & MINORS OF POLICE & FIRE FIGHTERS	20	26,025.66	1,301.28
TOTALS	9,467	\$4,258,829.38	\$ 449.86

PERSONAL EXEMPTIONS BY CLAUSE
FY 1986

CLAUSE	NUMBER OF EXEMPTIONS	TAX DOLLARS ABATED	AVERAGE ABATEMENT
17D SURVIVING SPOUSES MINORS, AND OVER 70	2,154	\$ 555,417.93	\$ 257.85
18 HARDSHIP CASES	123	72,284.66	587.68
22 VETERANS (A-E)	3,645	902,838.23	247.69
22A	28	9,800.00	350.00
22B	8	5,250.00	656.25
22C	2	1,750.00	875.00
22E	147	66,309.29	451.08
PARAPLEGICS SURVIVING SPOUSE OF PARAPLEGIC	9	18,315.16	2,035.02
37A BLIND PERSON	311	184,804.10	594.23
41A DEFERRED TAXES	4	5,280.52	1,320.13
41B CERTAIN ELDERLY PERSONS 70 OR OLDER	3,539	2,071,649.71	585.38
42/43 SPOUSES & MINORS OF POLICE & FIRE FIGHTERS	21	15,797.81	752.28
TOTALS	9,991	\$3,909,497.41	\$ 391.30

PERSONAL EXEMPTIONS BY CLAUSE
FY 1985

CLAUSE	NUMBER OF EXEMPTIONS	TAX DOLLARS ABATED	AVERAGE ABATEMENT
17D SURVIVING SPOUSES MINORS, AND OVER 70	2,138	\$ 373,420.06	\$ 174.66
18 HARDSHIP CASES	188	113,437.95	603.39
22 VETERANS (A-E)	3,739	654,524.38	175.05
22A	26	9,100.00	350.00
22B	6	4,392.89	732.15
22C	2	1,689.27	844.64
22E	141	63,867.10	452.96
PARAPLEGICS SURVIVING SPOUSE OF PARAPLEGIC	9	16,740.16	1,860.02
37A BLIND PERSON	285	139,321.51	488.85
41A DEFERRED TAXES	1	2,101.14	2,101.14
41B CERTAIN ELDERLY PERSONS 70 OR OLDER	3,809	1,844,718.98	484.31
42/43 SPOUSES & MINORS OF POLICE & FIRE FIGHTERS	22	15,252.70	693.30
TOTALS	10,366	\$3,238,566.14	\$ 312.42

PERSONAL EXEMPTIONS BY CLAUSE
FY 1984

CLAUSE	NUMBER OF EXEMPTIONS	TAX DOLLARS ABATED	AVERAGE ABATEMENT
17D SURVIVING SPOUSES MINORS, AND OVER 70	2,207	\$ 385,668.36	\$ 174.75
18 HARDSHIP CASES	198	125,383.95	633.25
22 VETERANS (A-E)	3,699	595,167.49	160.90
22A	33	11,550.00	350.00
22B	5	3,299.55	659.91
22C	2	1,639.04	819.52
22E	156	70,611.70	452.64
PARAPLEGICS SURVIVING SPOUSE OF PARAPLEGIC	10	16,725.27	1,672.53
37A BLIND PERSON	292	141,073.10	483.13
41A DEFERRED TAXES	2	2,922.76	1,461.38
41B CERTAIN ELDERLY PERSONS 70 OR OLDER	4,254	2,041,782.20	479.97
42/43 SPOUSES & MINORS OF POLICE & FIRE FIGHTERS	23	15,456.05	672.00
TOTALS	10,881	\$3,411,279.47	\$ 313.51

**REAL ESTATE ABATEMENT APPLICATIONS
WARD SUMMARY TOTALS
FY 1987**

WARD	NUMBER OF APPLICATIONS	TOTAL VALUATION
1	93	\$ 74,871,400
2	95	64,446,400
3	742	4,098,655,436
4	257	1,114,307,620
5	830	866,786,200
6	134	510,198,500
7	55	34,090,300
8	83	59,844,000
9	38	9,444,200
10	37	9,146,400
11	45	13,902,600
12	47	12,333,500
13	45	95,934,300
14	33	8,228,900
15	32	9,797,800
16	66	41,601,400
17	56	13,295,300
18	178	89,080,900
19	130	25,409,200
20	270	93,085,600
21	463	323,014,560
22	219	148,284,000
Total	3,948	\$7,715,758,516

**REAL ESTATE ABATEMENT APPLICATIONS
WARD SUMMARY TOTALS
FY 1986**

WARD	NUMBER OF APPLICATIONS	TOTAL VALUATION
1	147	\$ 64,420,302
2	131	67,864,501
3	880	3,553,197,751
4	319	964,829,308
5	745	783,614,311
6	142	458,428,398
7	68	13,762,400
8	108	53,909,600
9	60	12,065,300
10	67	12,203,700
11	48	11,852,600
12	93	17,326,100
13	60	89,438,602
14	49	8,699,900
15	45	10,337,500
16	67	45,176,201
17	65	13,037,100
18	205	96,546,557
19	123	20,304,900
20	308	73,454,939
21	346	261,584,264
22	222	132,484,683
Total	4,298	\$6,764,538,917

REAL ESTATE ABATEMENT APPLICATIONS
WARD SUMMARY TOTALS
FY 1985

WARD	NUMBER OF APPLICATIONS	TOTAL VALUATION
1	162	\$ 66,578,300
2	102	51,821,700
3	671	1,879,169,160
4	283	827,484,098
5	920	605,004,327
6	168	464,936,612
7	99	31,563,000
8	90	29,467,400
9	45	6,580,700
10	44	9,664,500
11	72	16,990,500
12	56	10,311,100
13	70	38,613,498
14	57	3,384,000
15	52	9,532,300
16	95	34,701,130
17	87	15,587,500
18	260	87,172,400
19	100	17,240,500
20	405	77,515,598
21	342	152,187,504
22	189	88,723,596
Total	4,369	\$4,524,229,423

**REAL ESTATE ABATEMENT APPLICATIONS
WARD SUMMARY TOTALS
FY 1984**

WARD	NUMBER OF APPLICATIONS	TOTAL VALUATION
1	222	\$ 85,892,194
2	142	49,613,960
3	712	1,590,916,911
4	277	817,078,632
5	947	541,768,570
6	165	143,327,272
7	125	27,942,622
8	151	47,300,445
9	42	5,875,290
10	93	9,329,305
11	109	13,625,241
12	66	7,117,305
13	52	21,368,638
14	52	2,154,994
15	56	7,921,203
16	138	31,198,941
17	82	11,516,631
18	324	67,499,174
19	166	19,037,988
20	545	56,374,936
21	340	114,419,538
22	265	107,084,340
Total	5,071	\$3,778,364,130

RESIDENTIAL EXEMPTIONS **FY 1983 - 1987**

FISCAL YEAR	NUMBER	AVERAGE ASSESSMENT	TOTAL EXEMPTION	TAX \$ VALUE	TOTAL SAVINGS
1983	64,023	\$ 61,500	\$ 6,150	\$132.04	\$8,453,597
1984	49,389	64,270	6,427	109.90	5,427,935
1985	51,344	72,870	7,287	119.65	6,143,440
1986	59,039	97,530	9,753	131.27	7,750,050
1987	61,443	116,030	11,603	139.47	8,569,336

FISCAL YEAR 1987

ASSESSORS WARRANT TO COLLECTOR
BETTERMENT AND SPECIAL ASSESSMENTS
 ADDED TO ANNUAL TAXES

THE COMMONWEALTH OF MASSACHUSETTS

City of Boston

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To George A. Russell, Jr.

, Collector of Taxes

for City of Boston

NAME OF CITY OR TOWN

in the County of Suffolk,**GREETING:**

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect, with interest as provided by law, from each person named in the tax list herewith committed to you any amount therein appearing as a betterment or special assessment constituting a lien on his land and added to the annual tax assessed with respect to such land or set forth as his annual tax if the land is otherwise exempt, the sum total of such betterment and special assessments being as follows:

MOTH ASSESSMENTS General Laws, Chapter 132, Section 18

\$

STREET SPRINKLING OR OILING ASSESSMENTS General Laws, Chapter 40, Sections 16-18

\$

BETTERMENT ASSESSMENTS which have been certified by you as remaining unpaid

General Laws, Chapter 80, Section 4, Chapter 83, Section 28, or Special Act

FISCAL YEAR 1986

ASSESSORS WARRANT TO COLLECTOR

**BETTERMENT AND SPECIAL ASSESSMENTS
ADDED TO ANNUAL TAXES****THE COMMONWEALTH OF MASSACHUSETTS****City of Boston**

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORSTo George A. Russell, Jr., Collector of Taxesfor City of Boston

NAME OF CITY OR TOWN

in the County of Suffolk,**GREETING:**

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect, with interest as provided by law, from each person named in the tax list herewith committed to you any amount therein appearing as a betterment or special assessment constituting a lien on his land and added to the annual tax assessed with respect to such land or set forth as his annual tax if the land is otherwise exempt, the sum total of such betterment and special assessments being as follows:

MOTH ASSESSMENTS General Laws, Chapter 132, Section 18

\$

STREET SPRINKLING OR OILING ASSESSMENTS General Laws, Chapter 40, Sections 16-18

\$

BETTERMENT ASSESSMENTS which have been certified by you as remaining unpaid

General Laws, Chapter 80, Section 4, Chapter 83, Section 28, or Special Act

FISCAL YEAR 1985

ASSESSORS WARRANT TO COLLECTOR

BETTERMENT AND SPECIAL ASSESSMENTS
ADDED TO ANNUAL TAXES

THE COMMONWEALTH OF MASSACHUSETTS

City of Boston

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To George A. Russell, Jr.

Collector of Taxes

for City of Boston

NAME OF CITY OR TOWN

in the County of Suffolk

GREETING:

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect, with interest as provided by law, from each person named in the tax list herewith committed to you any amount therein appearing as a betterment or special assessment constituting a lien on his land and added to the annual tax assessed with respect to such land or set forth as his annual tax if the land is otherwise exempt, the sum total of such betterment and special assessments being as follows:

MOTH ASSESSMENTS General Laws, Chapter 132, Section 18

\$

STREET SPRINKLING OR OILING ASSESSMENTS General Laws, Chapter 40, Sections 16-18

\$

BETTERMENT ASSESSMENTS which have been certified by you as remaining unpaid

General Laws, Chapter 80, Section 4, Chapter 83, Section 28, or Special Act

	UNAPPORTIONED		APPORTIONED	
	Amount	Committed Interest	Amount	Committed Interest
SEWER _____	\$ _____	\$ _____	\$ 25,686.74	\$ 5,722.62
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
SIDEWALK _____	\$ _____	\$ _____	\$ 1,563.58	\$ 431.83
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
STREET _____	\$ _____	\$ _____	\$ 14,311.76	\$ 6,751.10
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____
_____	\$ _____	\$ _____	\$ _____	\$ _____

\$ 31,409.36

\$ _____

\$ _____

\$ _____

\$ 1,995.41

\$ _____

\$ _____

\$ _____

\$ 21,062.86

\$ _____

\$ _____

\$ _____

TOTAL HEREBY COMMITTED \$ 54,467.63

George A. Russell, Jr.

And you are to pay over such assessments and interest to _____,

Treasurer of _____

City of Boston

NAME OF CITY OR TOWN

or to his successor in office, at the times and in the manner provided by General Laws, Chapter 60, Section 2, and also to give to the treasurer as aforesaid an account of all charges and fees collected by you. And you are to make written return of said assessments and interest with your tax and of your doings thereon at such times as the assessors shall in writing require.

But you are to complete, and make up an account of, the collection of the whole sum hereby committed to you, with interest, on or before June 30 of the fiscal year to which said tax list relates.

And in the levy and collection of such assessments hereby committed to you, and of interest, charges and fees, as provided by law, you are to have and to exercise the same powers and be subject to the same duties as in the case of the annual taxes upon real estate.

FISCAL YEAR 1984

ASSESSORS WARRANT TO COLLECTOR

**BETTERMENT AND SPECIAL ASSESSMENTS
ADDED TO ANNUAL TAXES**

THE COMMONWEALTH OF MASSACHUSETTS

City of Boston

NAME OF CITY OR TOWN

OFFICE OF THE BOARD OF ASSESSORS

To Lowell L. Richards III

_____, Collector of Taxes

for City of Boston

NAME OF CITY OR TOWN

_____ in the County of Suffolk,**GREETING:**

IN THE NAME OF THE COMMONWEALTH OF MASSACHUSETTS, you are hereby required to levy on and collect, with interest as provided by law, from each person named in the tax list herewith committed to you any amount therein appearing as a betterment or special assessment constituting a lien on his land and added to the annual tax assessed with respect to such land or set forth as his annual tax if the land is otherwise exempt, the sum total of such betterment and special assessments being as follows:

MOTH ASSESSMENTS General Laws, Chapter 132, Section 18

\$ _____

STREET SPRINKLING OR OILING ASSESSMENTS General Laws, Chapter 40, Sections 16-18

\$ _____

BETTERMENT ASSESSMENTS which have been certified by you as remaining unpaid

General Laws, Chapter 80, Section 4, Chapter 83, Section 28, or Special Act

MOTOR VEHICLE EXCISE TAX
CALENDAR YEAR 1983 - 1987

CALENDAR YEAR	NUMBER OF VEHICLES	TAX RATE	AMOUNT OF TAX	NUMBER OF ABATEMENTS
1983	288,570	\$25 PER \$1,000	\$10,462,195.36	16,863
1984	306,459	\$25 PER \$1,000	\$13,541,769.72	19,678
1985	332,497	\$25 PER \$1,000	\$16,261,838.12	28,156
1986	339,212	\$25 PER \$1,000	\$18,437,101.91	20,860
1987	358,153	\$25 PER \$1,000	\$18,202,357.18	30,765

TAX-EXEMPT PROPERTY BY CLAUSE FY 1987

ORGANIZATION	CLAUSE	ITEMS	AREA	LAND VALUE	BUILDING VALUE	TOTAL VALUE
City of Boston	A-V	4,505	190,056,714	\$ 3,168,514,492	\$ 2,473,520,084	\$ 5,642,034,576
U.S.A	1	90	11,301,397	140,251,500	361,582,512	501,834,012
Comm. of Mass.	2	385	89,598,713	598,497,508	824,272,120	1,422,769,628
Agricultural	4	2	10,767	—	3,000	3,000
Veterans/VFW Posts	5	45	547,423	26,168,500	6,252,000	32,420,500
Military	6	1	2,988	270,000	59,000	329,000
Fraternal Society	7	4	10,294	53,000	331,500	384,500
Boston — Lease Parking	D2	28	721,750	99,236,500	53,002,000	152,238,500
Miscellaneous	E	26	1,806,820	7,811,500	56,143,000	63,954,500
BRA 121A's	00	489	12,196,653	359,363,508	1,141,172,970	1,500,536,478
Foreign Jurisdiction	1A	2	7,974	777,000	1,365,000	2,142,000
Houses of Worship	10	17	226,535	694,500	2,000,500	2,695,000
Religious Worship	11	628	17,596,533	1,658,939,008	483,736,492	2,142,675,500
Cemeteries	12	144	31,917,909	1,905,896,984	660,747,596	2,566,644,580
Red Cross	16	2	97,615	342,000	7,463,000	7,805,000
Town of Brookline	17	1	185,023	665,500	14,500	680,000
Trade Schools	19	1	6,838,920	8,200,000	11,619,000	19,819,000
Old South Church	21	2	8,729	1,859,500	376,500	2,236,000
Railroads	22	11	2,454,776	2,701,000	6,899,500	9,600,500
Blue Cross/Shield	23	17	—	—	96,255,000	96,255,000
Knights of Columbus	24	14	174,717	1,272,000	4,274,500	5,546,500
Literary	31	762	35,571,587	369,090,000	1,219,131,508	1,588,221,508
Benevolent	32	401	10,686,053	637,022,528	1,282,070,488	1,919,093,016
Charitable	33	385	11,365,392	78,494,000	571,973,916	650,467,916
Scientific	34	14	794,845	16,022,000	128,738,000	144,760,000
Temperance	35	4	23,165	219,500	1,476,000	1,695,500
MBTA	42	668	21,934,889	211,187,500	172,529,000	383,716,500
Dorchester Bay Assoc.	46	3	7,577,280	35,476,500	3,338,500	38,815,000
Mystic Bridge	52	14	226,019	2,049,000	129,735,004	131,784,004
Turnpike Authority	62	54	9,102,297	158,403,500	81,944,000	240,347,500
Massport	72	137	109,965,706	74,975,000	23,982,548	98,957,548
Parking Authority	82	1	5,827	549,000	27,500	576,500
MDC	92	159	54,292,088	266,903,500	72,978,504	339,882,004
TOTAL	—	9,016	627,307,398	\$ 9,831,906,028	\$ 9,879,014,742	\$19,710,920,770

TAX-EXEMPT PROPERTY BY CLAUSE

FY 1986

ORGANIZATION	CLAUSE	ITEMS	AREA	LAND VALUE	BUILDING VALUE	TOTAL VALUE
City of Boston	A-V	4,489	198,288,970	\$ 2,956,453,124	\$ 2,298,302,200	\$ 5,254,755,324
U.S.A	1	88	11,304,295	128,681,500	348,626,004	477,307,504
Comm. of Mass.	2	390	89,665,093	549,329,500	726,352,708	1,275,682,208
Agricultural	4	2	10,767	—	3,000	3,000
Veterans/VFW Posts	5	46	548,563	24,019,500	5,772,500	29,792,000
Military	6	1	2,988	247,500	54,500	302,000
Fraternal Society	7	4	10,294	49,000	303,500	352,500
Boston — Lease Parking	D2	31	735,482	93,726,000	48,816,500	142,542,500
Miscellaneous	E	12	1,034,858	7,731,900	38,151,000	45,882,900
BRA 121As	00	492	19,784,444	388,592,508	1,173,679,470	1,562,271,978
Foreign Jurisdiction	1A	2	7,974	712,500	1,252,500	1,965,000
Houses of Worship	10	18	229,098	457,500	1,884,000	2,341,500
Religious Worship	11	635	17,667,106	1,522,472,520	446,777,024	1,969,249,544
Cemeteries	12	144	31,917,909	1,748,558,092	606,176,548	2,354,734,640
Red Cross	16	2	97,615	313,500	6,847,000	7,160,500
Town of Brookline	17	1	185,023	610,500	13,500	624,000
Trade Schools	19	1	6,838,920	7,523,000	10,659,500	18,182,500
Old South Church	21	3	10,450	2,050,000	851,500	2,901,500
Railroads	22	10	2,418,757	2,392,500	6,328,500	8,721,500
Blue Cross/Shield	23	17	—	—	88,307,500	88,307,500
Knights of Columbus	24	15	184,717	1,211,500	4,707,000	5,918,500
Literary	31	789	35,404,639	339,239,200	1,123,199,500	1,462,438,700
Benevolent	32	410	10,744,479	586,314,000	1,200,069,092	1,786,383,092
Charitable	33	382	11,644,913	73,866,000	510,286,789	584,152,789
Scientific	34	14	794,845	14,699,000	118,108,000	132,807,000
Temperance	35	4	23,165	201,500	1,354,000	1,555,500
MBTA	42	684	21,964,459	878,593,784	164,082,028	1,042,675,812
Dorchester Bay Assoc.	46	7	12,987	14,000	218,000	232,000
Mystic Bridge	52	14	234,805	1,990,000	119,032,000	121,022,000
Turnpike Authority	62	55	9,078,531	145,271,500	75,223,500	220,495,000
Massport	72	113	108,076,579	31,334,500	972,155,500	1,003,490,000
Parking Authority	82	1	5,827	503,500	25,500	529,000
MDC	92	153	53,057,295	241,881,400	66,498,500	308,379,900
TOTAL	—	9,029	631,985,847	\$ 9,749,040,528	\$ 10,164,118,363	\$ 19,913,158,891

**TAX-EXEMPT PROPERTY BY CLAUSE
FY 1985**

ORGANIZATION	CLAUSE	ITEMS	AREA	LAND VALUE	BUILDING VALUE	TOTAL VALUE
City of Boston	A-V	4,611	198,923,947	\$ 643,246,683	\$ 2,640,929,273	\$ 3,284,175,956
U.S.A	1	88	11,304,295	67,131,500	325,849,900	392,981,400
Comm. of Mass.	2	386	89,530,167	157,848,715	615,132,008	772,980,723
Agricultural	4	2	10,767	—	2,400	2,400
Veterans/VFW Posts	5	43	530,629	4,963,500	5,390,000	10,353,500
Military	6	1	2,988	137,400	51,300	188,700
Fraternal Society	7	3	7,362	29,600	157,500	187,100
Boston — Lease Parking	D2	31	735,482	50,963,200	45,966,500	96,929,700
Miscellaneous	E	31	2,442,809	2,402,300	346,414,820	348,817,120
BRA 121A's	00	495	19,577,768	80,895,300	1,253,117,170	1,334,012,470
Foreign Jurisdiction	1A	2	7,974	379,600	1,179,100	1,558,700
Houses of Worship	10	10	93,476	224,800	1,692,400	1,917,200
Religious Worship	11	619	17,487,609	99,494,700	1,163,668,028	1,263,162,728
Cemeteries	12	140	32,086,341	473,123,800	586,104,620	1,059,228,420
Red Cross	16	2	97,615	172,800	6,447,600	6,620,400
Town of Brookline	17	1	185,023	316,400	12,600	329,000
Trade Schools	19	1	6,838,920	—	10,037,000	10,037,000
Old South Church	21	3	10,450	1,179,200	801,800	1,981,000
Railroads	22	10	2,418,757	1,237,500	5,959,000	7,196,500
Blue Cross/Shield	23	17	—	—	87,753,740	87,753,740
Knights of Columbus	24	15	184,717	701,200	4,433,000	5,134,200
Literary	31	718	35,337,784	146,601,300	1,069,174,054	1,215,775,354
Benevolent	32	423	11,089,934	79,621,100	1,135,907,768	1,215,528,868
Charitable	33	379	12,322,659	61,866,510	460,978,090	522,844,600
Scientific	34	12	786,767	7,749,700	111,173,600	118,923,300
Temperance	35	3	17,745	91,300	1,055,900	1,147,200
MBTA	42	689	22,026,722	99,771,400	155,352,408	255,123,808
Mystic Bridge	52	14	234,805	1,135,300	112,082,600	113,217,900
Turnpike Authority	62	56	9,205,158	78,113,900	69,570,000	147,783,900
Massport	72	101	108,965,867	337,796,864	911,068,200	1,248,865,064
Parking Authority	82	1	5,827	268,000	24,100	292,100
MDC	92	153	53,057,205	86,509,900	77,814,200	164,324,100
TOTAL	—	9,060	635,527,569	\$ 2,483,975,872	\$ 11,205,398,279	\$13,689,374,151

TAX-EXEMPT PROPERTY BY CLAUSE FY 1984

ORGANIZATION	CLAUSE	ITEMS	AREA	LAND VALUE	BUILDING VALUE	TOTAL VALUE
City of Boston	A-V	4,887	199,819,308	\$ 610,120,267	\$ 2,347,262,427	\$ 2,957,382,694
U.S.A	1	87	12,216,895	58,269,030	360,374,473	418,643,503
Comm. of Mass.	2	387	89,710,684	139,370,344	536,274,347	675,644,691
Agricultural	4	3	32,703	309,140	1,393,000	1,702,140
Veterans/VFW Posts	5	44	544,362	10,680,500	5,130,381	15,810,881
Military	6	1	2,988	119,500	44,545	164,045
Fraternat Society	7	3	7,362	26,000	138,184	164,184
Boston — Lease Parking	D2	31	735,482	44,315,360	39,970,327	84,285,687
Miscellaneous	E	35	1,011,828	1,362,040	233,093,506	234,455,546
BRA 121A's	00	476	18,895,280	114,043,806	1,037,273,013	1,151,316,819
Foreign Jurisdiction	1A	2	7,974	330,000	1,025,415	1,355,415
Houses of Worship	10	12	106,699	335,000	2,352,815	2,687,815
Religious Worship	11	615	17,441,389	86,706,080	1,015,354,111	1,102,060,191
Cemeteries	12	139	32,066,400	414,989,897	514,115,226	929,105,123
Red Cross	16	2	97,615	151,000	5,623,054	5,774,054
Town of Brookline	17	1	185,023	277,500	11,100	288,600
Trade Schools	19	1	6,838,920	—	8,804,500	8,804,500
Old South Church	21	3	10,450	1,025,000	697,200	1,722,200
Railroads	22	3	123,381	151,500	156,859	308,359
Blue Cross/Shield	23	16	—	—	71,554,140	71,554,140
Knights of Columbus	24	16	188,717	627,000	4,067,517	4,694,517
Literary	31	666	34,438,870	122,268,139	893,187,584	1,015,455,723
Benevolent	32	421	11,165,516	70,172,030	992,585,541	1,062,757,571
Charitable	33	370	12,076,251	54,051,768	405,557,785	459,609,553
Scientific	34	12	790,898	6,759,000	97,117,035	103,876,035
Temperance	35	4	19,195	130,500	1,099,585	1,230,085
MBTA	42	690	22,036,227	87,532,182	136,286,626	223,818,808
Mystic Bridge	52	14	237,105	1,012,000	98,320,479	99,332,479
Turnpike Authority	62	55	9,205,158	67,997,265	60,625,177	128,622,442
Massport	72	98	107,537,692	312,573,074	911,737,247	1,224,310,321
Parking Authority	82	1	5,827	233,000	20,970	253,970
MDC	92	152	53,051,166	75,515,883	68,065,066	143,580,949
TOTAL	—	9,247	630,607,365	\$ 2,281,453,805	\$ 9,849,319,235	\$12,130,773,040

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WARD	AREA	LAND	BUILDING	TOTAL	ITEMS
1	169,157,839	\$ 165,064,500	\$ 315,659,552	\$ 480,724,052	408
2	20,753,521	100,142,500	363,885,504	464,028,004	416
3	15,526,760	1,903,365,532	1,737,976,616	3,641,342,148	757
4	14,528,670	471,893,508	1,477,556,008	1,949,449,516	392
5	14,880,744	909,479,504	936,811,028	1,846,290,532	438
6	32,366,800	125,360,500	370,393,512	495,754,012	243
7	18,005,103	81,874,000	187,903,000	269,777,000	174
8	10,220,303	35,950,000	282,554,000	318,504,000	573
9	9,623,331	37,329,500	218,209,750	255,539,250	821
10	11,835,708	79,892,500	324,993,000	404,885,500	324
11	8,775,243	26,708,500	213,613,008	240,321,508	484
12	27,716,271	14,385,500	146,348,200	160,733,709	354
13	25,490,668	76,728,000	413,883,728	490,611,728	462
14	19,196,856	33,590,500	159,539,500	193,130,000	592
15	3,143,790	8,231,000	49,315,100	57,546,100	135
16	18,727,032	82,997,500	125,271,100	208,268,600	223
17	8,582,404	26,364,000	64,469,000	90,833,000	254
18	57,953,064	124,650,500	177,093,000	301,743,500	662
19	36,573,181	98,254,000	204,425,500	302,679,500	387
20	56,087,523	5,153,465,484	1,211,197,128	6,364,662,612	546
21	19,866,415	98,022,000	665,641,008	763,663,008	216
22	28,296,172	178,157,000	232,276,500	410,433,500	155
TOTAL	627,307,398	\$9,831,906,028	\$9,879,014,742	\$19,710,920,770	9,016

TAX-EXEMPT PROPERTY BY WARD — FY 1986

WARD	AREA	LAND	BUILDING	TOTAL	ITEMS
1	168,645,994	\$ 800,498,484	\$ 1,247,098,532	\$ 2,047,597,016	386
2	27,398,235	119,350,800	350,503,504	469,854,304	430
3	15,762,640	1,770,805,404	1,674,806,808	3,445,612,212	769
4	14,751,281	459,220,208	1,366,029,008	1,825,249,216	411
5	14,910,060	836,131,016	827,446,992	1,663,578,008	442
6	31,507,830	115,039,500	340,696,008	455,735,508	242
7	18,026,526	75,237,000	172,292,500	247,529,500	175
8	10,201,325	33,353,400	264,930,500	298,283,900	567
9	9,580,193	35,043,000	208,685,250	243,728,250	821
10	11,829,352	73,638,500	305,365,500	379,004,000	320
11	8,490,918	23,868,000	193,367,504	217,235,504	503
12	28,158,869	13,754,500	162,027,200	175,781,700	357
13	25,440,054	70,161,500	381,043,708	451,205,208	455
14	19,014,659	30,607,600	148,870,000	179,477,600	554
15	3,143,762	7,743,500	44,549,100	52,292,600	127
16	18,091,774	73,895,100	115,588,100	189,483,200	221
17	8,730,714	24,551,100	67,908,300	92,459,400	263
18	57,457,360	115,781,400	163,150,281	278,931,681	678
19	36,695,181	90,818,100	190,720,500	281,538,600	393
20	56,192,841	4,728,131,416	1,114,447,068	5,842,578,484	549
21	19,747,967	88,169,000	610,263,000	698,432,000	213
22	28,208,312	163,242,000	214,329,000	377,571,000	153
TOTAL	631,985,847	\$9,749,040,528	\$10,164,118,363	\$19,913,158,891	9,029

WARD	AREA	LAND	BUILDING	TOTAL	ITEMS
1	168,503,622	\$ 350,371,764	\$ 1,151,815,200	\$ 1,502,186,964	381
2	28,649,507	43,353,928	550,663,192	594,017,120	437
3	15,832,531	735,685,215	1,586,215,502	2,321,900,717	766
4	14,975,757	137,326,700	1,487,728,674	1,625,055,374	430
5	14,946,946	126,201,900	764,420,104	890,622,004	437
6	32,487,449	21,106,300	310,342,448	331,448,748	252
7	18,023,044	15,221,300	162,857,000	178,078,300	181
8	10,255,451	16,900,100	256,774,879	273,674,979	575
9	9,458,202	16,430,100	182,293,994	198,724,094	829
10	11,812,515	27,525,200	301,755,900	329,281,100	316
11	8,774,674	15,931,500	184,631,404	200,562,904	503
12	28,288,747	8,803,300	130,154,579	138,957,879	362
13	25,464,371	21,210,900	277,091,688	298,302,588	456
14	19,055,722	9,166,800	144,034,200	153,201,000	557
15	3,141,557	6,615,700	43,477,000	50,092,700	126
16	18,082,885	35,616,500	109,977,700	145,594,200	223
17	8,733,270	9,632,810	64,385,390	74,018,200	246
18	58,332,082	35,606,655	161,758,145	197,364,800	670
19	36,727,674	25,409,200	193,910,700	219,319,900	390
20	56,041,233	719,758,900	2,402,488,916	3,122,247,816	565
21	19,743,504	28,938,600	538,924,604	567,863,204	206
22	28,196,826	77,162,500	199,697,060	276,859,560	152
TOTAL	635,527,569	\$2,483,975,872	\$11,205,398,279	\$13,689,374,151	9,060

TAX-EXEMPT PROPERTY BY WARD — FY 1984

WARD	AREA	LAND	BUILDING	TOTAL	ITEMS
1	168,476,482	\$ 323,978,646	\$1,128,969,982	\$ 1,452,948,628	381
2	27,321,769	37,763,047	517,312,131	555,075,178	440
3	16,065,785	707,127,667	1,356,969,776	2,064,097,443	826
4	14,795,880	119,593,140	1,217,779,541	1,337,372,681	410
5	14,861,555	109,733,910	667,639,636	777,373,546	431
6	31,098,678	17,857,887	275,496,352	293,354,239	303
7	17,025,101	16,802,348	137,053,000	153,855,348	174
8	10,100,314	14,899,692	213,099,978	227,999,670	609
9	9,410,540	15,085,345	166,692,770	181,778,115	836
10	12,146,852	25,065,558	281,769,078	306,834,636	325
11	8,810,771	14,044,572	161,467,328	175,511,900	512
12	28,218,132	8,020,258	114,989,986	123,010,244	371
13	25,566,172	18,841,513	245,322,440	264,163,953	472
14	19,102,972	8,131,154	129,764,893	137,896,047	560
15	3,169,357	5,820,373	38,777,378	44,597,751	133
16	17,762,440	32,945,645	96,301,580	129,247,225	226
17	8,757,334	8,511,028	56,125,627	64,636,655	246
18	57,430,414	28,576,612	145,237,532	173,814,144	674
19	36,700,185	22,378,811	170,594,361	192,973,172	395
20	56,267,998	653,058,956	2,109,349,553	2,762,408,509	573
21	19,522,253	25,658,929	444,861,647	470,520,576	199
22	27,996,403	67,558,714	173,744,666	241,303,380	151
TOTAL	630,607,365	\$2,281,453,805	\$9,849,319,235	\$12,130,773,040	9,247

PAYMENT IN LIEU OF TAXES
FY 1977 - 1987

FISCAL YEAR	PAYMENT
1977	\$ 291,421
1978	727,951
1979	4,439,283
1980	4,807,401
1981	5,560,087
1982	5,864,230
1983	6,588,269
1984	6,937,023
1985	7,964,094
1986	8,756,646
1987	9,541,482

OWNERSHIP OF EXEMPT PROPERTY BY AREA

FY 1932 - 1987

	1932	1940	1950	1961	1970	1980	1984	1985	1986	1987
U.S.A										
% of Exempt	26,202,585	31,185,674	37,891,406	31,131,620	22,228,825	16,837,171	12,216,895	11,304,295	11,304,295	11,301,397
% of Total	6.90%	8.40%	8.15%	6.18%	3.99%	2.73%	1.94%	1.78%	1.79%	1.80%
	—	—	—	—	1.89%	1.39%	1.00%	0.93%	0.93%	0.94%
Mass.										
% of Exempt	119,669,169	87,907,724	141,527,189	182,916,461	235,965,500	278,597,918	281,783,859	283,025,751	282,095,576	285,125,539
% of Total	31.50%	23.68%	30.45%	36.29%	42.34%	45.20%	44.68%	44.53%	44.64%	45.45%
	—	—	—	—	20.07%	22.99%	23.08%	23.18%	23.17%	23.59%
Boston										
% of Exempt	147,926,373	163,114,490	224,978,472	174,232,537	185,751,212	205,567,865	219,450,070	219,237,197	218,808,896	202,975,117
% of Total	38.94%	43.93%	48.41%	34.57%	33.33%	33.35%	34.80%	34.50%	34.62%	32.36%
	—	—	—	—	15.80%	16.97%	17.98%	17.95%	17.97%	16.79%
Religious										
% of Exempt	7,475,974	7,122,956	13,543,914	15,620,152	15,413,391	17,574,288	17,558,538	17,591,535	17,906,654	17,823,068
% of Total	1.97%	1.92%	2.91%	3.10%	2.77%	2.85%	2.78%	2.77%	2.83%	2.84%
	—	—	—	—	1.31%	1.45%	1.44%	1.44%	1.47%	1.47%
All Others*										
% of Exempt	78,595,231	81,935,060	46,841,693	100,140,499	98,008,197	97,831,681	99,598,003	104,368,791	101,870,426	110,082,277
% of Total	20.69%	22.07%	10.08%	19.87%	17.58%	15.87%	15.79%	16.42%	16.12%	17.55%
	—	—	—	—	8.34%	8.07%	8.16%	8.55%	8.37%	9.11%
Exempt Total	379,869,333	371,265,905	464,782,675	504,041,270	557,367,126	616,408,924	630,607,365	635,527,569	631,985,847	627,307,399
% of Total	—	—	—	—	47.40%	50.87%	51.66%	52.05%	51.90%	51.90%
Taxable	N/A	N/A	N/A	N/A	618,460,903	595,232,613	590,077,045	585,581,805	585,728,629	581,394,428
Total	—	—	—	—	1,175,828,029	1,211,641,537	1,220,684,410	1,211,109,374	1,217,714,476	1,208,701,827

* (Including literary, charitable benevolent institutions, and all other exempt property not separately listed)

CITY OF BOSTON



PRINTING SECTION

